



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

April 25, 1996

Mr. Kirk Swinney  
McCreary Veselka, Bragg & Allen, P.C.  
P.O. Box 26990  
Austin, Texas 78755-0990

OR96-0607

Dear Mr. Swinney:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 39006.

The Burnet County Appraisal District (the "district"), which you represent, received a request for documents relating to a protest that was filed with your office challenging the appraisal value of a specific piece of property. This requested documents include certain items of correspondence and attachments, a notice of appraised value, and a rendition statement. You have provided a copy of the requested information and ask whether this information is excepted from disclosure pursuant to section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code.

Section 552.101 of the Government Code excepts "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." This section encompasses information made confidential by a specific statute. Section 22.27 of the Tax Code provides, in relevant part, as follows:

(a) Rendition statements, real and personal property reports, and income and expense information related to a property filed with an appraisal office and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential are confidential and not open to public inspection. The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held

confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

(b) Information made confidential by this section may be disclosed:

...

(2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information;

...

(6) if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain.

Section 22.27(a) applies to four basic types of information: rendition statements, real and personal property reports, income and expense information related to property, and information about real or personal property sales prices when such information is disclosed to an appraisal office after a promise that the information will be kept confidential. The information requested in the situation at hand appears to be encompassed by section 22.27(a). However, subsections (b)(2) and (b)(6), which provide exceptions to the confidentiality of section (a), also appear to apply in the circumstances presented here.

Subsection (b)(6) provides that if the information at issue is required to be included in a public document that the appraisal office is required to prepare, the information is not confidential. *See* Open Records Decision No. 347 (1982) at 3. The notice of appraised value is one of the types of documents specifically made public in section 25.01(c) of the Tax Code. Tax Code § 25.01(c) ("appraisals and supporting data shall be public records"); *see id.* Thus, the notice of appraised value is not confidential under section 22.27(a) of the Tax Code and may not be withheld from disclosure.

Moreover, subsection (b)(2) provides that information may be disclosed to the person who filed the statement or report or the owner of property subject to the statement, report, or information, or to a representative or either authorized in writing to receive the information.<sup>1</sup> In the situation at hand, the request for information was made by a law

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<sup>1</sup>We note that the documents at issue are being requested by the current owner of the property and were submitted to the district by a previous owner. Section 22.27(b)(6) does not limit the access of a property owner to only that information filed by that property owner. Rather, the statute provides that information may be disclosed "to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either . . ."

firm on behalf of the current owners of the property at issue. Therefore, under these circumstances and pursuant to section 22.27(b)(2), the information is not confidential and must be disclosed in response to this request to the property owner or an authorized representative.<sup>2</sup>

Finally, section 25.195 of the Tax Code provides:

After the chief appraiser has submitted the appraisal records to the appraisal review board as provided by Section 25.22(a) of this code, a property owner or his designated agent may inspect the appraisal records relating to property of the property owner, together with the supporting data and schedules used in making appraisals for the appraisal records relating to that property.

This section confers on a property owner a special right of access to all appraisal records relating to property of the property owner, together with the supporting data and schedules used in making appraisals for the appraisal records relating to that property. Open Records Decision No. 500 (1988). This access provision is not limited to certain property owners, but rather, applies to a request by any property owner. Under section 25.195, you may not withhold the requested information from the property owner or a designated agent.<sup>3</sup>

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,

A handwritten signature in black ink, appearing to read 'RWS' followed by a stylized flourish.

Robert W. Schmidt  
Assistant Attorney General  
Open Records Division

RWS/rho

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<sup>2</sup>Subsection (b)(2) provides that the information may be released to the a property owner's "representative authorized in writing to receive the information." While the request at issue purports to be a request on behalf of the owners of the property, there is no written authorization from the property owners. The district may require a written authorization of the property owners prior to releasing the requested information to the requesting law firm.

<sup>3</sup>Based on your correspondence to our office and the requested information that you submitted, we presume that the requested information was maintained by the district as appraisal records relating to property or supporting data used in making appraisals relating to the property.

Ref.: ID# 39006

Enclosures: Submitted documents

cc: Mr. Eric G. Behrens  
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515 Congress Avenue, Suite 2300  
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(w/o enclosures)